

Q: Why didn't my relief amount increase like my property value did?

A: The law restricts the amount of property value you may receive relief on to a maximum of \$100,000 using the most current equalization ratio. The results are shown on Table 3 of Form DP-8.

Q: How soon will I receive a relief check?

A: The Department will notify the state treasurer to issue the check within 120 days of receiving a valid and complete claim, depending on date of receipt or any pending issues.

Q: Will I receive a form 1099 for my property tax relief?

A: No, federal form 1099's are not required.

Q: I received one of your letters requesting a copy of my deed: What is a deed and why are you asking for it?

A: The deed is the official record of the ownership of your property that should have been filed with your County Registry of Deeds when you purchased your home. It is used to verify the ownership of your property exactly as it was recorded when you purchased it or last recorded an ownership change.

Q: Can my claim be rejected?

A: Yes. The Department will notify you, in writing, if your claim is rejected in whole or in part, within 90 days of the Department's receipt of the claim and all required documentation.

Q: What are my appeal rights?

A: If you disagree with the relief amount or denial, you may file an appeal with the Board of Tax and Land Appeals within 30 days from the date of notice at: NH Board of Tax and Land Appeals (BTLA), Johnson Hall, 3rd Floor, 107 Pleasant Street, Concord, NH 03301-3834.

Q: What is the Appeals process?

A: In order to Appeal your denial and/or your adjusted Notice of Relief, you must write to the Board of Tax and Land Appeals within 30 days from the date of the letter of denial or notice of relief by supplying your legal name, social security number, an explanation or description of your dispute, your position on the matter, a copy of the Notice of Adjustment or letter of denial received from the Department of Revenue Administration, a copy of your most recent deed which establishes ownership in the property and a copy of the assessment card for the property.

Q: Can my claim ever be audited?

A: The Department is authorized to audit any claim for relief up to 3 years from the date relief was originally granted to determine whether the claim has been granted erroneously. Any claimant who is assessed as a result of an audit has the same appeal right as previously discussed.

Q: Are there penalties for filing false claims?

A: Yes. The law provides for the repayment of the relief amount including interest and a penalty of 25% for the erroneous amount of such claim or an additional penalty of 25% or \$1,000 whichever is greater.

In addition, anyone filing, assisting in the preparation or supplying information upon which the claim was prepared shall be guilty of a misdemeanor.

DEFINITIONS

"HOMESTEAD" means the dwelling owned by a claimant or, in the case of a multi-unit dwelling, the portion of the dwelling which is owned and used as the claimant's principal place of residence and the claimant's domicile.

"HOUSEHOLD INCOME" means the sum of the adjusted gross income for federal income tax purposes of the claimant and any adult member of the claimant's household who resides in the homestead.

"HEAD OF A NEW HAMPSHIRE HOUSEHOLD" means any person filing a federal income tax return as head of household or 2 or more adults who jointly share the benefit of the homestead. "New Hampshire household" shall not include those adults who share the homestead under a landlord-tenant relationship.

"ADULT" means a person who has attained the age of 18 years.

Confidentiality of Taxpayer Information. All tax or financial information you provide to the Department, either on returns or through Department investigation, is held in strict confidence by law. The information may be disclosed to the United States Internal Revenue Service, agencies responsible for the administration of taxes in other states, in accordance with compacts for the exchange of information, and as otherwise authorized by New Hampshire Revised Statutes Annotated 21-J:14.

The disclosure of a taxpayer's Social Security Number is mandatory under Department of Revenue Administration Rule 203.01 and authorized under RSA 21-J:27-a. This information is required for the purpose of administering the tax laws of this state and authorized by 42 U.S.C.S. §405(c)(2)(C)(i).

It is mandatory to furnish Social Security Numbers or Federal Employer Identification Numbers when required by Department Rule 203.01 when an appeal is filed. The failure to provide Social Security Numbers or Federal Employer Identification Numbers may result in a rejection of an appeal and the loss of the taxpayer's rights of appeal pursuant to RSA 21-J:28-b if either is not timely filed complete with Social Security Numbers or Federal Employer Identification Numbers.

Individuals who need auxiliary aids for effective communications in programs and services of the Department are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

STATE OF NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

FREQUENTLY ASKED QUESTIONS (FAQ's)

LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF

RSA 198:56 Rev 1200



G. Philip Blatsos, Commissioner

CLAIM PERIOD:
MAY 1st - JUNE 30th

The New Hampshire Department of Revenue Administration offers this publication of answers to the most frequently asked questions. While we have attempted to identify the most common concerns, this publication does not address every situation, set of facts, or circumstances. Our goal is to develop a tax administration system that is fair and efficient, with taxpayers having the highest degree of confidence in the integrity of the Department.

Low and Moderate Income Homeowners
Property Tax Relief
45 Chenell Drive, PO Box 299
Concord, NH 03302-0299
(603) 271-2191

Visit us on the web @:
revenue.nh.gov

Q: Where do I get the claim form?

A: Form DP-8, Claim for Low & Moderate Income Homeowners Property Tax Relief, may be obtained annually on or after April 15th at revenue.nh.gov/forms, by visiting your local town offices, or contacting our forms line at (603) 271-2192.

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Q: What is Low & Moderate Income Homeowners Property Tax Relief?

A: Chapter 158, Session Laws of 2001, enacted the property tax relief to eligible low to moderate income claimants, who own a homestead in New Hampshire.

Q: How do I qualify for relief?

A: You must own a homestead subject to the state education property tax; have resided in such homestead on April 1 of the year for which the claim for relief is made; have a total household income of (1) \$20,000 or less if a single person or (2) \$40,000 or less if married or head of a New Hampshire household.

Q: When and where do I apply for relief?

A: Completed claims, Form DP-8, shall be filed with the Department no sooner than May 1, and no later than June 30, following the due date of the **final** property tax bill for state education property taxes. Mail your claim to:
NH Dept. of Revenue Administration
Document Processing Division
PO Box 299
Concord, NH 03302-0299

Q: What if I file my claim after June 30th, can I still be eligible?

A: The Commissioner may accept complete applications filed on or before November 1, provided the claimant satisfies the Commissioner that the claimant was prevented from timely filing the application due to accident, mistake or misfortune; or that the claimant or other adult member of the household requested an extension of time to file his or her federal income tax return.

Q: What information will I need to complete the claim form?

A: You will need your final property tax bill, as defined in RSA 76:1-a, showing the "net" assessed value of your homestead and a copy of pages 1 & 2 of your federal tax return for each claimant and all adult members of the claimant's household for the corresponding period.

Q: What information do you need from the tax bill?

A: You will need the map and lot number (which are printed on the property tax bill), homestead location, and the net assessed value.

Q: Where do I find the map and lot number you requested on the form?

A: The map and lot number of your property is printed on your property tax bill.

Q: What do you mean by the net assessed value?

A: This means the value placed on your home after any exemptions such as elderly or blind exemptions, but not any veterans' credit.

Example:

<u>Assessed Valuation</u>	
Building Value	120,000
Land Value	<u>+15,000</u>
Total Assessed Value	135,000
Exemptions	<u>- 35,000</u>
Net Assessed Value	100,000

Q: Some of my land is held in current use, is that includible in the assessed value of the homestead?

A: No, you must exclude the portion of your property tax bill that relates to land taxed under current use.

Q: What if I can't find my federal tax return, can I still file a claim?

A: Yes, provided you obtain a copy from the Internal Revenue Service by calling 1-800-829-1040.

Q: My child is over 18 and lives with us while attending college, do I include his/her income?

A: Yes, income for all adult members of the household must be reported.

Q: Is social security income included in total adjusted gross income?

A: For some taxpayers it will be and for some it will not, depending on whether social security income is included in the federal calculation of your adjusted gross income. Your tax preparer or the IRS can help you calculate your adjusted gross income. You may contact the IRS at 1-800-829-1040.

Q: What if an adult member of the household is not required to file a federal tax return?

A: Check box 11(b) and enter on Line 10(c) the total adjusted gross income of all the adult members of the NH Household, as if they were required to file.

Q: Do I have to pay my property taxes in order to be eligible for relief?

A: No, there is no requirement to have paid your property taxes to receive relief if you are eligible.

Q: Do I still have to pay my property tax bill even if I haven't received my relief check?

A: Yes you must pay your property tax bill by the due date, regardless of the status of your relief check.

Q: Is this a reimbursement of my taxes?

A: No, this is not a reimbursement or rebate of taxes. This relief is not taxable.

Q: What if there are multiple names on my tax bill or my ex-spouse is still on my tax bill?

A: You will need to supply written documentation explaining the reason(s) they are on the tax bill.

Q: What if the homestead is owned by two or more people as joint tenants or tenants in common and one or more of such joint owners do not principally reside at such homestead?

A: Only one claim may be filed for a single homestead. The tax relief applies to the proportionate share of the homestead value that reflects the ownership percentage of the claimant.

Q: Do I qualify if my homestead is held in a trust?

A: You may qualify if you hold equitable title, or the beneficial interest for life, in the homestead. If the trust is a **revocable** living trust, you must submit the first and last page of the trust document with your claim. If your homestead is held in an **irrevocable** trust, or any other trust name, you must submit the ENTIRE trust document in order to determine your eligibility.

Q: If I use part of my homestead for business use, can I still be eligible for property tax relief?

A: Yes, but only on the portion of your homestead that is used as your principle place of residence and domicile for purposes of voting.

Land and buildings rented or used for commercial or industrial purposes shall not be included in the assessed value of the homestead.

Q: Will my town have access to the information on my form, and will they be notified of my relief amount?

A: No. Due to confidentiality restrictions, we cannot share this information with your town or others.

Q: I sent in my claim and then received a blank Form DP-8 in the mail, did you reject my claim?

A: No, if your claim was rejected you would have received a letter from us explaining why.

Q: Why is my relief amount less this year than last year?

A: The calculation of your relief amount is based on many different factors that change from year to year, such as income, property value, tax rate, and other criteria that may increase or decrease the relief amount from year to year.